

ID: CCA_2012081513524637

Number: **201239010**

Office:

Release Date: 9/28/2012

UILC: 6229.00-00

From:

Sent: Wednesday, August 15, 2012 1:53:08 PM

To:

Cc:

Subject: RE: Questions for Counsel

The confusion stems from the fact that is looking at section 6229(a) as a separate statute from the partner's section 6501 statute. Its not. The "period under section 6229(a)" is the partner's section 6501 period as it applies to partnership items and which "shall not expire before" three years from the date the partnership return is filed. Rhone-Poulenc v. Commissioner, 114 T.C. 533, 552. There is no partnership statute of limitations and the partnership is not even a party to the TEFRA proceeding.